

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 04/29/13

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 85 / MSAD 19

2012-13

519 - 877

=====

1. COMPUTATION OF E.P.S. RATES

| | | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|----|----------------------------------------------------------------|------|------|-------------|-----------|-------|
| 9 | ATTENDING PUPILS (APRIL 2011) | 65 | 31 | 96 | 0 | 96 |
| 10 | ATTENDING PUPILS (OCTOBER 2011) | 62 | 36 | 98 | 0 | 98 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 63.5 | 33.5 | 97.0 (100%) | 0.0 (0%) | 97.0 |

| | | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | / | Actual FTE | = | Ratio | X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|-------|---|-------------------|---|----------------------|---------------------|
| A. | TEACHERS | 3.7 (17:1) | 2.1 (16:1) | 0.0 (15:1) | = | 5.8 | / | 9.0 | = | .64 | X | 476,187 | = | 304,760 | 0 |
| B. | GUIDANCE | 0.2 (315:1) | 0.1 (315:1) | 0.0 (225:1) | = | 0.3 | / | 0.0 | = | .30 | X | 0 | = | 9,679 | 0 |
| C. | LIBRARIANS | 0.1 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.1 | / | 0.0 | = | .10 | X | 0 | = | 3,226 | 0 |
| D. | HEALTH | 0.1 (720:1) | 0.0 (720:1) | 0.0 (720:1) | = | 0.1 | / | 0.0 | = | .10 | X | 0 | = | 4,146 | 0 |
| E. | EDUCATION TECHS | 0.7 (090:1) | 0.4 (090:1) | 0.0 (225:1) | = | 1.1 | / | 1.0 | = | 1.10 | X | 21,468 | = | 23,615 | 0 |
| F. | LIBRARY TECHS | 0.1 (450:1) | 0.1 (450:1) | 0.0 (450:1) | = | 0.2 | / | 0.0 | = | .20 | X | 0 | = | 2,862 | 0 |
| G. | CLERICAL | 0.4 (180:1) | 0.2 (180:1) | 0.0 (180:1) | = | 0.6 | / | 1.0 | = | .60 | X | 29,853 | = | 17,912 | 0 |
| H. | SCHOOL ADMIN. | 0.2 (275:1) | 0.1 (275:1) | 0.0 (284:1) | = | 0.3 | / | 1.0 | = | .30 | X | 69,529 | = | 20,859 | 0 |

| 13 | Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day | 37 | 37 | | 3,589 | 0 |
| B. | Supplies and Equipment | 346 | 478 | | 33,562 | 0 |
| C. | Professional Development | 59 | 59 | | 5,723 | 0 |
| D. | Instructional Leadership Support | 24 | 24 | | 2,328 | 0 |
| E. | Co- and Extra-Curricular Student | 34 | 114 | | 3,298 | 0 |
| F. | System Administration/Support | 220 | 220 | | 21,340 | 0 |
| G. | Operations & Maintenance | 1,013 | 1,204 | | 98,261 | 0 |

| 14 | Salary Benefits | Percentage | Elementary | Secondary |
|----|-----------------------------------------|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | 61,144 | 0 |
| B. | Education & Library Technicians | 36.00% | 9,532 | 0 |
| C. | Clerical | 29.00% | 5,194 | 0 |
| D. | School Administrators | 14.00% | 2,920 | 0 |

| | | | |
|----|---------------------------------------------------------------------------|----------|---|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | -62,503 | 0 |
| 16 | Adjustment for Title I Revenues | -126,851 | 0 |

| | | | |
|----|--------------|---------|-------|
| 17 | TOTALS | 444,594 | 0 |
| 18 | E.P.S. RATES | 4,583 | 6,689 |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 85 / MSAD 19

2012-13

519 - 877

=====

A. OPERATING COST ALLOCATIONS

```

=====
19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          103.0          37.0          140.0
      OCTOBER 2009         92.0          36.0          128.0
      APRIL 2010           91.0          32.0          123.0
      OCTOBER 2010         81.0          36.0          117.0
      APRIL 2011           90.0          34.0          124.0
      OCTOBER 2011         90.0          38.0          128.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
                                YEAR PUPILS    ENROLL. ADJ X    EPS RATES

      K-8 PUPILS              90.0 +      1.16 X      4,583.00    =      417,786.28
      9-12 PUPILS             36.0 +      0.00 X      6,689.00    =      240,804.00
      ADULT EDUC. COURSES AT .1 0.8          X      6,689.00    =      5,351.20
      K-8 EQUIV. INSTR. PUPILS 0.250        X      4,583.00    =      1,145.75
      9-12 EQUIV. INSTR. PUPILS 0.000         X      6,689.00    =      0.00

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .8444 76.0 X .15 X      4,583.00    =      52,246.20
      9-12 DISADVANTAGED @ .8444 30.4 X .15 X      6,689.00    =      30,501.84
      K-8 LIMITED ENGLISH PROF. 0.0 X .700 X      4,583.00    =      0.00
      9-12 LIMITED ENGLISH PROF. 0.0 X .700 X      6,689.00    =      0.00

TARGETED FUNDS                 PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT     90.0          X      43.00    =      3,870.00
      9-12 STUDENT ASSESSMENT     36.0          X      43.00    =      1,548.00
      K-8 TECHNOLOGY RESOURCES    90.0          X      98.00    =      8,820.00
      9-12 TECHNOLOGY RESOURCES    36.0          X      296.00   =      10,656.00
      K-2 PUPILS                 38.0 X .10 X      4,583.00   =      17,415.40

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                    =      64,907.36
      9-12 SMALL SCHOOL ADJUSTMENT                    =      0.00

OPERATING ALLOCATION                                855,052.03
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 829,400.46

30  ADJUSTED TOTAL OPERATING ALLOCATION                                829,400.46

```

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 85 / MSAD 19

2012-13

519 - 877

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--------------------------------------------------------------------------------|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 233,144.73 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 14,960.12 | X | 101.10% | = | 15,124.68 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 86,776.98 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 335,046.39 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,164,446.85 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---------------------------------------------------------|-----------------|-----------|----------|--------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2011-12 - RSU 85 / MSAD 19 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - RSU 85 / MSAD 19 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - RSU 85 / MSAD 19 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,164,446.85 |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 04/29/13

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 85 / MSAD 19

2012-13

519 - 877

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|------------------------------------------------------|------------------------------------------------------------------------------|---------|---------------------------|-----------------------|----------------------|-------------------------|------------------------|-----------------------|---------------|
| <hr/> | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | |
| LUBEC | 126.0 | 100.00% | 1,164,446.85 | | 0.00 | | 1,164,446.85 | | |
| TOTAL | 126.0 | | | | | | 1,164,446.85 | | |
| | | | | | | | | | |
| | | | 2011 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| LUBEC | | | 173,600,000 | 7.800 | 1,354,080.00 | | 1,164,446.85 | 1,164,446.85 | 100.00% 6.71M |
| TOTAL | | | 173,600,000 | | 1,354,080.00 | | 1,164,446.85 | 1,164,446.85 | 100.00% 6.71M |
| | | | | | | | | | |
| E. TOTALS AND ADJUSTMENTS | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | |
| <hr/> | | | | | | | | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 1,164,446.85 | 1,164,446.85 | 0.00 | |
| 49B | ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS | | | | | | 69,943.42- | 69,943.42 | |
| 49F | MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT @ 98.00% | | | | | | 81,093.08- | 81,093.08 | |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | 1,164,446.85 | 1,013,410.35 | 151,036.50 | |
| 51 | PLUS AUDIT ADJUSTMENTS | | | | | | | 0.00 | |
| 52 | LESS AUDIT ADJUSTMENTS | | | | | | | 0.00 | |
| 53 | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | | | | | 0.00 | |
| 54 | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | | | | | 0.00 | |
| 55 | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | | | | | 0.00 | |
| 56 | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | | | | | 0.00 | |
| 59A | MINIMUM TEACHER SALARY ADJUSTMENT | | | | | | | 0.00 | |
| 59B | REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | | | | | 0.00 | |
| 59D | BUS REFURBISHING ADJUSTMENT | | | | | | | 0.00 | |
| 59E | LESS MAINECARE SEED - PRIVATE | | | | | | | 42.00 | |
| 59E | LESS MAINECARE SEED - PUBLIC | | | | | | | 223.17 | |
| 60 | A D J U S T E D S T A T E C O N T R I B U T I O N | | | | | | | 150,771.33 | |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | | | | LOCAL SHARE % = 100.00% | STATE SHARE % = 0.00% | | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | | | | LOCAL SHARE % = 87.05% | STATE SHARE % = 12.95% | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | 1,190,098.42 | | | |

Preliminary = Enacted Public Law 2011 Chapter 655 – Adjustments will be made to these printouts throughout FY 13

| ***** WARRANT ARTICLE ***** | | | | |
|-----------------------------------------|--|--------------|--------------|---------------|
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | | TOTAL | LOCAL | |
| | | ALLOCATION | CONTRIBUTION | PERCENT MILLS |
| LUBEC | | 1,164,446.85 | 1,013,410.35 | 100.00% 5.84 |
| TOTAL | | 1,164,446.85 | 1,013,410.35 | 100.00% 5.84 |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 85 / MSAD 19

2012-13

519 - 877

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July | 12,564.27 | 0.00 | 0.00 | 0.00 |
| August | 12,564.27 | 0.00 | 0.00 | 0.00 |
| September | 12,564.27 | 0.00 | 0.00 | 0.00 |
| October | 12,564.27 | 0.00 | 0.00 | 0.00 |
| November | 12,564.27 | 0.00 | 0.00 | 0.00 |
| December | 12,564.27 | 0.00 | 0.00 | 0.00 |
| January | 12,564.27 | 0.00 | 0.00 | 0.00 |
| February | 12,564.27 | 109,565.76 | 0.00 | 0.00 |
| March | 12,564.27 | 10,367.68 | 0.00 | 0.00 |
| April | 12,564.27 | 0.00 | 0.00 | 0.00 |
| May | 12,564.27 | 0.00 | 0.00 | 0.00 |
| June | 12,564.36 | 0.00 | 0.00 | 0.00 |
| Total | 150,771.33 | 119,933.44 | 0.00 | 0.00 |